Mail Stop 3561

December 6, 2007

Mr. Paul T. Hanrahan President and Chief Executive Officer AES Corporation 4300 Wilson Boulevard Arlington, Virginia 22203

> Re: AES Corporation Form 10-K for Fiscal Year Ended December 31, 2006 Filed May 23, 2007 Form 10-K/A for Fiscal Year Ended December 31, 2006 Filed August 7, 2007 Form 10-Q for Fiscal Quarter Ended September 30, 2007 Filed November 6, 2007 File No. 1-22291

Dear Mr. Hanrahan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William H. Thompson Branch Chief